

**Circuit  
Accruals Accounts  
2020-2021**

**THE METHODIST CHURCH  
REPORT AND ACCOUNTS  
(ACCRUALS BASIS)  
for the year ended 31 August 2021**

**Hull (Centre and West) Circuit**

Registered Charity - Registration number

1132962

Yorkshire North & East District

**District No / Circuit No 29 / 37**

**Ministers**

Rev A Rigby-Jones (Superintendent)
Rev M Asiedu
Rev R Barlow
Rev L Haynes
Deacon Alison Hyde (from 1 September 2021)
Rev D Speirs (left 31 August 2021)
Rev A Stead

**Circuit Stewards**

Mrs S Green (Senior)
Mrs S Vince
Mrs S Weatherall
Mr G Woolley

**Circuit Treasurer**

Mr M Lucas
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# **HULL (CENTRE AND WEST) METHODIST CIRCUIT ANNUAL REPORT YEAR ENDED 31 AUGUST 2021**

The Trustees present their annual report and the financial statements for the year ended 31 August 2021. The financial statements have been prepared in accordance with the accounting policies set out in the accounts and comply with the Charities Act 2011 and the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

## **1. Reference and administrative details of the Charity, its Trustees and Advisors**

Name: Hull (Centre and West) Methodist Circuit

Registered charity number: 1132962

Principal Office: Circuit Office  
c/o Bricknell Avenue Methodist Church  
277 Bricknell Avenue  
Hull  
HU5 4TJ

Ministers: Revd A Rigby-Jones (Superintendent)  
Revd M Asiedu  
Revd R Barlow  
Revd. L Haynes  
Deacon A Hyde – from 1 September 2021  
Revd D Speirs – left 31 August 2021  
Revd A Stead

Circuit Stewards: Mrs S Green - Senior  
Mrs S Vince  
Mrs S Weatherall  
Mr G Woolley

Circuit Treasurer: Mr M Lucas

Trustees: All the above are Trustees, as are all members of the Circuit Meeting. A full list of Trustees is available from the Circuit Office.

Advisors:-

Bankers: HSBC Bank plc, 63 Market Place, Beverley, East Yorkshire HU17 8AL

Independent Examiner: Atkinsons, Oberon House, Ferries Street, Hull HU9 1RL

# **HULL (CENTRE AND WEST) METHODIST CIRCUIT ANNUAL REPORT YEAR ENDED 31 AUGUST 2021 (continued)**

## **2. Structure, governance and management**

### **Statement of Trustees' responsibilities:**

Charity law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of its financial activities for that period, together with its assets and liabilities at the end of the period, and adequately distinguish any material special trust or other restricted fund of the Charity. In preparing those financial statements, the Trustees are required to:

- Select suitable accounting policies and apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- State whether the policies adopted are in accordance with the appropriate SORP on Accounting by Charities and the Accounting Regulations and with applicable Accounting Standards, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

### **Legal and administrative information**

The governing body of the Circuit is the Methodist Church and the governing body of the Methodist Church is the Conference. The Circuit's governing documents are the Deed of Union 1932 and the Methodist Church Act 1976 which give the authority under which the Methodist Church acts. The Constitution, Practice and Discipline of the Methodist Church governs the activities of the Circuit.

The Circuit is a Registered Charity number 1132962.

### **Trustees**

The Trustees comprise the Ministers and Circuit Stewards who are listed on page 1 together with other appointed representatives, including representatives from all the local churches which are part of the Circuit.

The principal addresses of the Circuit's advisors are listed on page 1.

The Circuit Stewards under the direction of the Circuit Treasurer are responsible for the detailed examination of the financial statements and for presenting them to the Circuit Meeting.

There are 17 local Methodist churches which belong to the Circuit, including 1 which is a class of another church and 2 which are in Local Ecumenical Partnerships. The Circuit belongs to the Yorkshire North & East District which is one of 30 Districts of the Methodist Church in Great Britain.

Training for Trustees is available via the District and information is also available on the Methodist website.

Decisions within the Methodist Church are reached in accordance with the rules and regulations set out in the document entitled "Constitutional Practice and Discipline of the Methodist Church" and under the Methodist Conference. It is in accordance with these regulations that decisions are reached by the Circuit Meeting and other related committees.

The day to day policy and management of the Charity is led by the Circuit Leadership Team comprising the Ministers, Circuit Stewards and other appointed representatives. They report on a quarterly basis to the Circuit Meeting which is the main decision-making body.



# **HULL (CENTRE AND WEST) METHODIST CIRCUIT**

## **ANNUAL REPORT**

### **YEAR ENDED 31 AUGUST 2021 (continued)**

#### **Risk Assessment**

The Trustees have examined the major strategic business and operational risks which the Charity faces, and confirm that systems have been established to enable regular reports to be produced so that the necessary steps can be taken to monitor these risks.

With regard to issues of Safeguarding, the Circuit appoints a Safeguarding Officer who, under guidance provided by the Methodist Church, ensures the necessary training courses are provided and that best practice is followed. Risks associated with the care and maintenance of property are also carefully monitored and again guidance, provided by the Methodist Church, is followed.

#### **3. Financial Review**

The Circuit Accounts include the following two unrestricted funds:

- (a) The General Account which is the main operating account through which the expenditure and revenue for both operational and strategic purposes are handled.
- (b) The Model Trust Fund which receives the net sale proceeds of disused churches and manse no longer required. The Trustees are currently undertaking a programme of upgrading some of its manse properties and so some funds are expended on this project. Surplus funds are used for making grants to local Methodist churches or approved projects which seek to fulfil the mission objectives of the Circuit.

In addition, there are three restricted funds which are for specific areas of outreach.

#### **Reserves**

It is the policy of the Charity to hold sufficient reserves to provide working capital for its continued operations. At the year end the total net assets were £2,845,581 (2020 £2,867,636) which includes a Permanent Endowment of £3,347 (2020 £2,885) and restricted funds totalling £9,044. The unrestricted funds amount to £2,833,248 and include property used in the work of the charity valued at £2,311,922 leaving unrestricted liquid funds of £521,326 (2020 £618,607). In addition, grants awarded to projects but not yet paid amount to £124,023 at the year-end.

#### **4. Public Benefit Statement**

The Trustees wish to confirm that they have complied with the duty in Section 17 of the Charities Act 2011 to have due regard to guidance published by the Charity Commission in respect of public benefit in exercising their powers and duties. They have done so via a detailed system of checks and balances involving regular feedback to the Circuit Meeting and through ensuring that actions taken and decisions made are always in accordance with the Constitutional Practice and Discipline of the Methodist Church.

#### **5. Objectives and Aims**

##### **Nature and Purposes**

The primary purpose for which the Charity is constituted is to advance the mission of the Church in the geographical area it covers which comprises the centre and west of Hull and the towns and villages on its western outskirts. The Circuit's Mission Policy includes the following extract:

*"We believe that we are called together by God to be Spirit-led, with a heart for Jesus and a passion for mission. This belief shapes our decision making, our vision and the allocation of our God-given resources and leads us to identify our key priorities for mission. As a Circuit we will seek to support and resource work which meets one or more of the following objectives, and which can be either church or circuit led:*

# **HULL (CENTRE AND WEST) METHODIST CIRCUIT ANNUAL REPORT YEAR ENDED 31 AUGUST 2021 (continued)**

## **Nature and Purposes (continued)**

- a) *Making new disciples and growing in discipleship*
- b) *Establishing fresh expressions of church and church planting*
- c) *Initiatives in mission-shaped ministry*
- d) *Community focussed social action*
- e) *Work with families, young people and children, and older people*
- f) *Reaching the missing generations*
- g) *Building community cohesion"*

The Circuit provides opportunities for churches to work together and support each other, by offering them resources for finance, personnel and expertise which may not be available locally.

The Circuit serves the local churches, the District and the Conference in the support, deployment and oversight of the various ministries of the Church, and in programmes of training.

## **Objectives**

The purposes of the Methodist Church are and shall be deemed to have been since the Deed of Union 1932, the advancement of:

- a) The Christian faith in accordance with the doctrinal standards and discipline of the Methodist Church;
- b) Any charitable purpose for the time being of any connexional, district, circuit, local or other organisation of the Methodist Church;
- c) Any charitable purpose for the time being of any society or institution, subsidiary or ancillary to the Methodist Church;
- d) Any purpose for the time being of any charity being a charity subsidiary or ancillary to the Methodist Church.

The Circuit produces a quarterly preaching plan to ensure regular public acts of worship take place at each of the churches for which it has oversight. Each individual church has responsibility for organising its own regular activities. In addition occasional events, activities and acts of worship are organised on a Circuit wide basis.

## **Yearly objectives**

- To facilitate the local churches to enable them to continue as Christian places of worship where all are welcome.
- To provide resources to enable churches to reach out to the local community and to pursue the objectives set out in the Circuit Mission Policy.
- To continue to develop leadership, governance and management within the Circuit.

## **Long term objectives**

- To develop an increased awareness of the Circuit, its purposes and opportunities amongst local churches and their members.
- To increase the involvement of lay ministry in the life of the Church.
- To develop opportunities for ecumenical working and for working with neighbouring Circuits.
- To ensure the best use of resources in terms of personnel, finance and property.
- To give increased consideration to succession planning.



# **HULL (CENTRE AND WEST) METHODIST CIRCUIT**

## **ANNUAL REPORT**

### **YEAR ENDED 31 AUGUST 2021 (continued)**

#### **Strategies for achieving the objectives**

The Circuit Staff hold periodic meetings as do the Circuit Stewards. Both groups come together at regular Circuit Leadership Team meetings to consider matters within the Circuit and to seek the best way forward. In addition the Circuit Stewards aim to send a representative to all Church Council meetings of local churches. On a quarterly basis the Circuit Meeting is held where reports are presented covering all aspects of the Circuit's work. This is also the meeting where proposals are submitted, discussions take place and decisions are made.

The Trustees believe they have strong financial controls in position.

#### **Grant making policy**

Grants are awarded to schemes and projects submitted by the local churches which meet certain criteria. These schemes and projects can be either for the development of Mission and Ministry Projects or for Property Schemes. The fundamental requirement is that the grants will assist the mission objectives of both the Circuit and the local church to be met. Occasionally grant applications to outside bodies are approved where it is considered that their work is in line with the Circuit's mission objectives. All grant applications are scrutinised by the appropriate Circuit officers and approval is given by the Circuit Leadership Team which has delegated powers.

#### **Extent of the use of volunteers in achieving aims**

Volunteers are involved in all aspects of the work of the Circuit and include Local Preachers who regularly lead worship, Circuit Stewards and many others who perform administrative duties and hold representative roles. The level of dependence on voluntary workers within the Circuit is extremely high, as it is in any Church organisation.

#### **6. Achievements and Performance**

- The year has again been impacted by the effect of the Covid-19 pandemic which has severely curtailed the work of our churches due to the restrictions in place. For much of the year congregations were unable to physically meet in church to worship, and other activities also had to be suspended. Nevertheless, opportunities have arisen for exploring new ways of worshipping and serving the community and increased use has been made of technology. We have found that we are reaching people who we have previously not been able to engage with and our challenge is to build and grow these new relationships. Gladly, following the lifting of Government restrictions, we have been able to resume regular services at most of our churches and other activities have also recommenced.
- There is a continuation of missional and outreach activities at many of our local churches, often supported by grant funding from both the Circuit and District.
- Work continues at our Selby Street Mission to provide a welcoming base and drop-in centre where fellowship and support is available. A similar resource is provided at our Mosaic Church and we have successfully obtained significant grant funding to safeguard this work for the future. Princes Avenue Methodist Church continues to provide much needed help and support to refugees and asylum seekers via its Open Doors project.
- The Circuit works in close partnership with RHM Recovery, a charity which provides counselling services, particularly to people with addictions.
- We have established the following working groups:
  1. Way Forward Group – looking at new ways for churches to work more effectively together in hubs
  2. Managers Group – dealing with recruitment of lay employees to manage governance and take some of the burden off circuit stewards
  3. Children and Youth Group – looking at how this work can be developed and grown
  4. Evangelism and Mission Group – looking at new ways to further develop this aspect of our calling in the Circuit
  5. Line Managers' Group – responsible for overseeing matters related to staff employed by both the Circuit and our local churches
  6. Safeguarding Officers' Group – responsible for overseeing this important part of our work

**HULL (CENTRE AND WEST) METHODIST CIRCUIT  
ANNUAL REPORT  
YEAR ENDED 31 AUGUST 2021 (continued)**

**Challenges for the future**

There are a reducing number of active ordained ministers in the Methodist Church nationally and our challenge locally is to recruit and train more lay pastors to fill some roles. This will be coupled with a move towards churches pooling their resources and working together in hubs.

In line with national trends many churches have an ageing and falling membership. This makes it more difficult to appoint suitable and willing volunteers to hold office and we continue to explore alternative ways to reduce the burdens of governance amongst our members. A step forward with this initiative is the recent appointment of a paid Circuit Finance Officer and we have plans to make further paid appointments in the Circuit, including a Property Officer and Safeguarding and Human Resources Officer. We hope that these appointments to undertake specialist tasks, will ease the burden on volunteers and make the position of Circuit Steward a more attractive proposition, thus encouraging more people to offer to serve in this role.

Despite generous and sacrificial giving by many, there is pressure on some churches to raise sufficient funds to meet their financial obligations in terms of care of their buildings and support of the Circuit. This clearly has the potential to eventually limit the work of the Circuit.

It is with confidence that we will approach these challenges and we trust that with prayer we will fulfil the purposes which God has in store for us.

**Provision of information to independent examiner:**

In so far as the Trustees are aware:

- There is no relevant information of which the independent examiner is unaware; and
- The Trustees have taken all steps that they ought to make themselves aware of any relevant information and to establish that the independent examiner is aware of the information.

Approved by the Trustees on 7 December 2021 and signed on their behalf by:

.....  
Revd A Rigby-Jones (Superintendent Minister)



## Statement of Financial Activities (SOFA) for the year ended 31 August 2021

	Notes to the accounts	Unrestricted funds	CMTF (Unrestricted)	Restricted Funds	Endowment Funds	Total 2020-2021	Total 2019-2020
		£	£	£	£	£	£
<b>Income and Endowments from:</b>							
1 Donations and legacies	4	910		31,500		32,410	33,000
2 Charitable activities							
2a Assessments or share		355,725				355,725	362,739
2b Other	5	9,381				9,381	19,545
3 Other trading activities							
3a - Lettings							
3b - Miscellaneous							
4 Investments	6	307	1,352		39	1,698	3,913
5 Capital receipts							
Other income	7	9,070	13,139			22,209	
6 Total		375,393	14,491	31,500	39	421,423	419,197
<b>Expenditure on:</b>							
7 Stipends, salaries, NIC & Pension costs	10	238,307				238,307	249,137
8 District Assessment		15,308				15,308	15,856
9 Methodist Church Fund		70,200				70,200	71,468
10 Admin., telephone & travel		17,474	813			18,287	21,965
11 Insurance, utilities, etc		22,088				22,088	19,428
12 Maintenance on manses		19,844				19,844	14,052
13 Expenditure on other Circuit property				11,374		11,374	7,876
14 Depreciation	11	127				127	736
15 Provisions							
16 Other Expenditure		12,512				12,512	371
17 Grants and Donations		1,050	31,840	20,184		53,074	58,322
18 Contributions to District Advance Fund			19,145			19,145	5,508
Capital payments							
19 Total		396,910	51,798	31,558	0	480,266	464,719
20 Net income/(expenditure)		-21,517	-37,307	-58	39	-58,843	-45,522
21 Transfers between funds		48,734	-48,734			0	
Other recognised gains / (losses):		34,822				34,822	36,998
22 Gains/(Losses) on revaluation of fixed assets							
23 Gains/(Losses) on investment assets			1,542		423	1,965	-192
24 Actuarial gains /(losses) on defined benefit pension schemes							
25 Net movement in funds		62,039	-84,499	-58	462	-22,056	-8,716
<b>Reconciliation of funds:</b>							
26 Total funds brought forward		2,546,576	309,132	9,044	2,885	2,867,637	2,876,353
27 Total funds carried forward		2,608,615	224,633	8,986	3,347	2,845,581	2,867,637

For information only Money received and passed on to External Organisations

Balance brought forward from last year  
Offerings/Gifts - received for External Orgs.  
Offerings/Gifts - passed to External Orgs.  
Balance carried forward

0
0
0
0

0
452
452
0



**Hull (Centre and West) Circuit**

**Balance Sheet as at 31 August 2021**

Unrestricted	Circuit Model Trust Fund (Unrestricted)	Restricted	Endowment Funds	Totals this year	Totals last year
£	£	£	£	£	£

**Tangible Fixed Assets\***

	Notes						
Land & Buildings	11	2,311,922				2,311,922	2,237,100
Equipment	11	445				445	572
Investment properties						0	0
Investments	12		9,945		2,729	12,674	10,708
<b>Total fixed assets</b>		<b>2,312,367</b>	<b>9,945</b>	<b>0</b>	<b>2,729</b>	<b>2,325,041</b>	<b>2,248,380</b>

**Current Assets**

Debtors and Prepayments	13	21,789				21,789	22,193
Other		0				0	0
Trustees for Methodist Church Purposes deposits		0	246,529		618	247,147	398,658
Central Finance Board Deposits		325,141	(31,841)			293,300	220,239
Cash at Bank and in hand		32,966		8,986		41,952	52,266
<b>Total current assets</b>		<b>379,896</b>	<b>214,688</b>	<b>8,986</b>	<b>618</b>	<b>604,188</b>	<b>693,356</b>
<b>Creditors and Accruals (due in under 1 yr)</b>	14	<b>83,648</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>83,648</b>	<b>74,100</b>
<b>Net current assets (liabilities)</b>		<b>296,248</b>	<b>214,688</b>	<b>8,986</b>	<b>618</b>	<b>520,540</b>	<b>619,256</b>
<b>Total assets less current liabilities</b>		<b>2,608,615</b>	<b>224,633</b>	<b>8,986</b>	<b>3,347</b>	<b>2,845,581</b>	<b>2,867,636</b>
<b>Loans and creditors due after 1 year</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Provisions for liabilities and charges</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net assets</b>		<b>2,608,615</b>	<b>224,633</b>	<b>8,986</b>	<b>3,347</b>	<b>2,845,581</b>	<b>2,867,636</b>
<b>Funds of the Circuit</b>	16					<b>2,608,615</b>	<b>2,546,574</b>
Unrestricted funds		2,608,615					
Circuit Model Trust Fund (Unrestricted)			224,633			224,633	309,133
Restricted funds				8,986		9,044	9,044
Endowment funds					3,347	3,347	2,885
<b>Total Funds</b>		<b>2,608,615</b>	<b>224,633</b>	<b>8,986</b>	<b>3,347</b>	<b>2,845,581</b>	<b>2,867,636</b>

\*Details - see Note 11

**HULL (CENTRE AND WEST) CIRCUIT****CASH FLOW STATEMENT****YEAR ENDED 31 AUGUST 2021**

	<u>2021</u>	<u>2020</u>
<b>Cash flows from operating activities:</b>		
Net (expenditure)/income for the year ended 31 August 2021	(22,056)	(8,716)
<i>Adjustments for:</i>		
Depreciation charges	127	736
Loss/(Gain) on investments	(1,965)	192
(Gain)/Loss on sale of property	(34,821)	(36,998)
(Increase)/decrease in debtors	404	(2,927)
(Decrease)/increase in creditors	<u>9,548</u>	<u>(17,105)</u>
	-26,707	(56,102)
<b>Net cash (used)/provided by operating activities</b>	<u>(48,763)</u>	<u>(64,818)</u>
<b>Cash flows from investing activities:</b>		
Sale/(purchase) of property	(40,000)	215,903
(Purchase) of equipment	<u>-</u>	<u>(636)</u>
	40,000	215,267
<b>Change in cash and cash equivalents in the year</b>	<u>(88,763)</u>	<u>150,449</u>
<b>Cash and cash equivalents at 1 September 2020</b>	671,162	520,713
<b>Cash and cash equivalents at 31 August 2021</b>	<u><u>582,399</u></u>	<u><u>671,162</u></u>



## Notes to the Accounts

### 1 Basis of accounting

The financial statements have been prepared under the Charities Act 2011 in accordance with the 2014 version of Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities applicable in the UK (effective from 1 January 2015) – the Charities SORP (FRSSE) – in replacement for the SORP's 2005 version specified in its related 2008 Regulations and in accordance with the 'true and fair override' provision contained therein."

### 2 Funds

The funds held constitute: General Funds held for any purpose of the Circuit which are Unrestricted. The Circuit Model Trust Fund has wide purposes defined in Standing Orders and is categorised as unrestricted. Restricted funds which are held for a narrower purpose. There is also an Endowment fund. Details of each material fund are disclosed in the final note to these accounts. Any funds may be represented by more than just cash.

### 3 Accounting policies

#### Basis

These accounts have been prepared on the basis of historical cost except that investments are shown at their market value at the end of the year, on the accruals basis to show a true and fair view of the Circuit's financial position and activities.

#### Income Recognition

Income is included in the Statement of Financial Activities (SOFA) when the Circuit becomes entitled to the resources, and the trustees are reasonably certain they will receive the resources; and the monetary value can be measured with sufficient reliability.

#### Resources Expended

This is recognised when a liability is incurred, or a constructive obligation arises, that results in the payment being unavoidable. Liabilities are recognised as soon as an outflow of economic benefit is considered more likely than not under the legal or constructive obligation committing the Circuit to pay out resources.

#### Grants

Grants made by the Circuit from its own funds are recognised in full when the Circuit accepts that there is a legal or operational obligation to make the payment.

#### VAT

Since the Circuit is not VAT registered, all input VAT is charged with the expenses to which it refers.

#### Tangible fixed assets for use by the Circuit

These are capitalised if they can be used for more than one year.

The freehold property is shown in the accounts at 2015 deemed values using the buildings insurance value at that date or cost if purchased subsequently. No depreciation is provided on the buildings because the trustees consider the current residual fair value (on the assumption that they had reached the end of their useful economic life by the year-end) to be not less than their current value. Any depreciation would not be material. The properties have been reviewed for impairment.

#### Investment Properties

Investment properties - no property is currently deemed to not be held for the long term purposes of the charity.

#### Investments

Investments are valued in the balance sheet at market value at the year end. Investment income is included in the accounts when receivable and any gains or losses on revaluation at the year end are shown in the SOFA.

#### Debtors and Prepayments

Debtors comprise amounts owed to the Circuit and also include the prepayment of the September stipend in August.

#### Creditors

Creditors include sundry expenses owing and also the 1st quarter assessment received in August.

# Hull (Centre and West) Circuit

## Notes to the Accounts (continued)

4. Donations and legacies	Unrestricted	Circuit Model Trust Fund	Restricted	2021 Total	2020 Total
	£	£	£	£	£
Donations	910			910	0
Grants received			31,500	31,500	33,000
<b>Total</b>	<b>910</b>	<b>0</b>	<b>0</b>	<b>32,410</b>	<b>33,000</b>

5. Charitable activities - other	Unrestricted	Circuit Model Trust Fund	Restricted	2021 Total	2020 Total
	£	£	£	£	£
Lettings from non-investment properties	9,381			9,381	19,545
<b>Total</b>	<b>9,381</b>	<b>0</b>	<b>0</b>	<b>9,381</b>	<b>19,545</b>

6. Investment income	Unrestricted	Circuit Model Trust Fund	Endowment	2021 Total	2020 Total
	£	£	£	£	£
Central Finance Board	272			272	1,721
TMCP	35	1,352	39	1,426	2,192
<b>Total</b>	<b>307</b>	<b>1,352</b>	<b>39</b>	<b>1,698</b>	<b>3,913</b>

7. Other income	Unrestricted	Circuit Model Trust Fund	Endowment	2021 Total	2020 Total
	£	£	£	£	£
Closing funds transferred from closed church	9,070	2,615		11,685	0
Levy charged on sale proceeds refunded	0	10,524		10,524	0
<b>Total</b>	<b>9,070</b>	<b>13,139</b>		<b>22,209</b>	<b>0</b>



Notes to the Accounts (continued)

	2021 Total	2020 Total
<b>8. Payment to Trustees</b>		
Payments made to trustees for additional services provided to the Circuit by agreement with the	£ 0	0
Number of trustees who were paid expenses	2	4
Nature of the expenses		
Reimbursement of travel, postage, stationery, gift vouchers and entertaining		
Total amount paid	£ 1,222	1,004
<b>9. Fees for examination or audit of the accounts</b>		
Independent examiner's or auditors' fees for reporting on the accounts	£ 1,320	1,320
Other fees (eg: advice, accountancy services) paid to the independent examiner	£ 0	0

**10. Stipends, salaries, NIC and pension costs**

**Stipends were paid to 6 full-time Ministers (2019-20: 6) and the costs were:**

Stipends	£ 156,710	152,587
Employer's National Insurance costs	£ 14,506	13,843
Pension costs	£ 41,195	40,111
Apprenticeship levy	852	637
Total ministerial remuneration	£ 213,263	207,178

**The Circuit also employs full and part-time lay staff and the costs were:**

Gross salaries	£ 24,025	38,266
Employer's National Insurance costs	£ 232	1,839
Pension costs	£ 398	1,233
Apprenticeship levy	389	621
Total lay staff remuneration	£ 25,044	41,959

Total stipends, salaries, NIC and pension costs	£ 238,307	249,137
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Average number of full-time equivalent lay employees in the year were:	1	2
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No employees received employee benefits of more than £60,000. There is no accrual for holiday pay as it is immaterial; the holiday the holiday year ends on 31 August. All staff are paid at or above the Living Wage.

**Pensions**

All Ministers are members of the Methodist Ministers' Pension Scheme (MMPS) which is a defined benefit scheme. The Circuit has Circuit has also formed its own pension scheme administered by NEST to comply with the requirements of the UK Government's workplace pensions legislation. All lay employees are given the option of belonging to the scheme and the Circuit makes contributions equivalent to 6% of gross earnings for all lay employees who choose to belong to the scheme.

# Notes to the Accounts (continued)

## 11 Tangible Fixed Assets

The Circuit owns 8 manses (2020: 8) of which 6 were occupied by Ministers during 2020-21. Manses not required for Ministers are let out on assured short term tenancies until they are required for future occupation by a Minister.

Other buildings comprise Selby Street Mission for which the Circuit has assumed responsibility as Managing Trustee.

Fixtures, fittings and equipment comprises office equipment and a portable baptistery.

### Cost or valuation

	Manses £	Other buildings £	Fixtures, fittings and equipment £	Total £
Balance brought forward	1,737,666	499,434	6,462	2,243,562
Additions	290,000			290,000
Revaluations (+/-)				0
Disposals (-)	215,178			215,178
Transfers * (+/-)				0
Balance carried forward	1,812,488	499,434	6,462	2,318,384

### Accumulated depreciation

Basis		SL
Rate		5 years

Balance brought forward			5,890	5,890
Depreciation charge for year (-)			127	127
Revaluations (+/-)				0
Disposals (-)				0
Transfers* (+/-)				0
Balance carried forward	0	0	6,017	6,017

### Net book value

Brought forward	1,737,666	499,434	572	2,237,672
Carried forward	1,812,488	499,434	445	2,312,367



# Notes to the Accounts (continued)

## 12 Investments

The funds that support the Circuit Model Trust Fund and the Manses Fund are held by TMCP in Trustees Interest Funds on which interest is credited to the accounts each month. These are regarded as medium and long term investments.

TMCP is the legal owner and Custodian Trustee of all Methodist Model Trust property, including Legacies, Endowments and Accumulated Funds. Trust property is held for and on behalf of local Managing Trustees who are responsible for the day to day management of trust property. TMCP ensure that, through providing guidance and acting under their direction, the Managing Trustees comply with charity law and Methodist law and polity as determined by the Methodist Conference.

### Analysis of investment movements

	Circuit Model Trust Fund	Endowment	2021 Total	2020 Total
	£	£	£	£
Investments listed on a recognised Stock Exchange				
Investments held in common investment funds,	9,945	2,729	12,674	10,708
Securities not listed on a recognised Stock Exchange				
Other investments				
	<b>9,945</b>	<b>2,729</b>	<b>12,674</b>	<b>10,708</b>

### Change in investment values

Carrying (market) value at beginning of year	8,403	2,305	10,708	10,900
<b>Add:</b> additions to investments at cost				
<b>Less:</b> disposals at carrying value				
<b>Net gain/(loss) on revaluation</b>	<b>1,542</b>	<b>424</b>	<b>1,966</b>	<b>-192</b>
Carrying (market) value at end of year	9,945	2,729	12,674	10,708

<b>Hull (Centre and West) Circuit</b>
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**Notes to the Accounts (continued)**

**13. Debtors and prepayments**

Prepayments
Rent receivable
Other debtors
<b>Total debtors and prepayments</b>

	<b>2021</b>	<b>2020</b>
<b>Unrestricted</b>	<b>Total</b>	<b>Total</b>
£	£	£
20,046	20,046	19,416
503	503	1,249
1,240	1,240	1,528
21,789	21,789	22,193

**14. Creditors and accruals (due in under 1 year)**

Income received in advance
Trade creditors
Other creditors
<b>Total creditors and accruals</b>

	<b>2021</b>	<b>2020</b>
<b>Unrestricted</b>	<b>Total</b>	<b>Total</b>
£	£	£
79,827	79,827	73,875
3,821	3,821	225
0	0	0
83,648	83,648	74,100

**15. Capital Commitments and Contingent Liabilities**

At 31 August 2021 the Circuit has no capital commitments.  
No contingent liabilities were identified at 31 August 2021.



**Notes to the Accounts (continued)**

### Unrestricted Funds

Unrestricted Fund Name	Opening	Income	Expenditure	Transfers	Closing Balance	Purpose of the fund
General	293,348	375,371	388,175		280,544	General purposes of the circuit
Property	2,237,100	26,088		48,734	2,311,922	Property owned by the charity
Development	16,128	22			16,150	Grants to circuit churches for maintenance
Totals	2,546,576	401,481	388,175	48,734	2,608,616	

**Circuit Model Trust Fund  
(unrestricted)**

Purpose of the fund				
Opening	Income	Expenditure	Transfers	Closing Balance
309,132	16,033	51,798	-48,734	224,633
Funding mission work of Circuit by making grants				
Totals				

### Restricted Funds

Restricted Fund Name	Opening Balance	Income	Expenditure	Transfers	Closing Balance	Purpose of the fund
Benevolent Fund	248	0	46	0	202	Support for individuals in specific need
Selby Street Mission	6,930	11,000	11,373	0	6,557	Maintenance and upkeep of Selby Street property
Mosaic Fund	1,866	20,500	20,139		2,227	Support for work at Mosaic Church
Totals	9,044	31,500	31,558	0	8,986	

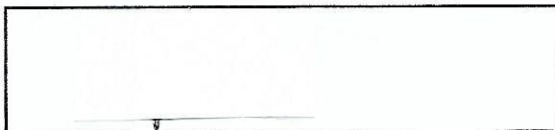
Endowment Name	How the capital is invested	The current value of the capital	Annual income	What the income was used for
Mrs IM Pexton	CFB Managed Mixed Fund units and on deposit at TMCP	3,347	39	Reinvested
	Totals	3,347	39	

**Hull (Centre and West) Circuit  
DECLARATIONS**

**Treasurer**

I confirm that these accrual based accounts for the year ended 31 August 2021 have been prepared from the records of the Circuit and that they include all funds under the control of the Circuit Meeting.

Signature of Treasurer



Date

07-Dec-21

Name of Treasurer

Mr MH Lucas

Address

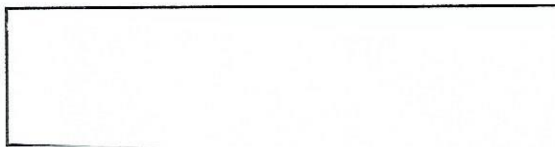
Circuit Office  
c/o Bricknell Avenue Methodist Church  
277 Bricknell Avenue,  
Hull HU5 4TJ

**Presentation to the Circuit Meeting for approval.**

I confirm that the annual report and accounts for the year ended 31 August 2021 were presented to the Circuit Meeting at its meeting on and were approved.

07-Dec-21

Signature of the Chair of  
the meeting



Name of the Chair of the  
meeting

Rev A Rigby-Jones

Date

07-Dec-21

# Independent Examiner's Report to the Trustees of the

Hull (Centre and West) Circuit

This Report is on the Circuit Accounts for the year ended 31<sup>st</sup> August 2021

## Respective responsibilities of Trustees and Examiner

The Circuit's trustees are responsible for ensuring that the annual report and accounts for the year to 31 August 2021 present a true and fair view of the Circuit's income and expenditure for the year and of its assets and liabilities at the balance sheet date. The trustees consider that an audit is not necessary for this year under Section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act;
- to follow the procedures laid down in the General Directions given by the Charity Commission under Section 145(5)(b) of the Charities Act; and
- to state whether particular matters have come to my attention.

## Basis of Independent Examiner's Report

My examination was carried out in accordance with the general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items, in nature or scale, or disclosures in the accounts, seeking explanations from the Trustees concerning such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently no opinion is given as to whether the accounts present a true and fair view. My report is limited to those matters set out in the statement below.

## Independent Examiner's Statement

In connection with my examination, no matter has come to my attention

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with Section 130 of the Charities Act.
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act

have not been met, or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Name of independent examiner

Jonathan Money

Signature of independent examiner

Relevant Professional body of examiner

F.R.A.

Name of firm (where appropriate)

J W SMITH & CO

Address

ORCHARD HOUSE  
FERRIS STREET  
HULL HU4 1LL

Date

31/03/2022